



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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FILE COPY

August 2, 2012

Lesley-English-Abram, Manager
Workforce Solutions Group
St. Louis Community College
3221 McKelvey Road
Bridgeton, MO 63044

RE: Workforce Investment Act (WIA) (Project #2012-SLATE07)

Dear Ms. English-Abram:

Enclosed is a report of the fiscal monitoring review of St. Louis Community College, a not-for-profit organization, WIA program, for the period July 1, 2011 through April 30, 2012. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of St. Louis Community College. Fieldwork was completed on June 20, 2012.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the St. Louis Agency on Training and Employment (SLATE) to provide fiscal monitoring to all grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 657-3490.

Sincerely,

Dr. Kenneth M. Stone, CPA, CGMA
Internal Audit Executive

Enclosure

cc: Michael Holmes, Director-SLATE
Kim Neske, Fiscal Manager-SLATE



CITY OF ST. LOUIS

**ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT (SLATE)
WORKFORCE INVESTMENT ACT (WIA)**

**ST. LOUIS COMMUNITY COLLEGE
CONTRACTS #103-12, #408-12 AND #415-12
CFDA #17.258 AND 17.260**

FISCAL MONITORING REVIEW

JULY 1, 2011 THROUGH APRIL 30, 2012

PROJECT # 2012-SLATE07

DATE ISSUED: AUGUST 2, 2012

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

CITY OF ST. LOUIS
ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT (SLATE)
WORKFORCE INVESTMENT ACT (WIA)
ST. LOUIS COMMUNITY COLLEGE
FISCAL MONITORING REVIEW
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INTRODUCTION

Background

Contract Name: St. Louis Community College

Contract Numbers: 103-12,
408-12,
415-12

CFDA Numbers: 17.258
17.260

Contract Period: July 1, 2011 through June 30, 2012

Contract Amount: \$856,615 (103-12) (Revised)
\$420,953 (408-12) (Revised)
\$247,086 (412-12) (Revised)

The contract provided workforce investment act (WIA) funds to St. Louis Community College for core/intensive services and training for in-school and out of school youth (103-12) and community based job training services to adults (408-12 and 412-12). Services include benefits planning, vocational rehabilitation, testing for basic skills deficiency, leadership and interviewing skills, follow-up and, other employment support.

Purpose

The purpose of the review was to determine the Agency's compliance with federal, state and local St. Louis Agency on Training and Employment (SLATE) requirements for the period July 1, 2011 through April 30, 2012, and make recommendations for improvements as considered necessary.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grants administered by SLATE. Evidence was tested supporting the reports the Agency submitted to SLATE and other procedures were performed as considered necessary. Fieldwork was completed on June 20, 2012.

Exit Conference

An exit conference was offered to the agency on August 2, 2012, but the agency declined.

SUMMARY OF OBSERVATIONS

Conclusion

No evidence was found to suggest that the agency did not fully comply with federal, state and local SLATE requirements.

Status of Prior Observations

The agency's previous fiscal monitoring report, Project#2011-SLATE10, issued November 11, 2011, contained no observations.

A-133 Status

The Agency expended more than \$500,000 in federal funds for its fiscal year ended June 30, 2011; therefore an A-133 Audit report was required.

The report was dated November 15, 2011, and rendered unqualified opinions on the general-purpose financial statements and major federal award programs. There was a significant deficiency identified, not considered to be a material weakness, but was required to be reported in accordance with Circular A-133. However, the deficiency was not related to the WIA funded programs.

The Agency qualified as a low-risk auditee.

Summary of Current Observations

There were no current observations.